

Appendix A

List of Acronyms and Abbreviations

Acronym/Abbreviation	Description
A-E	Architect-Engineer
ABC	Activity Based Costing
ACMS	Advanced Cost Management Systems
ACO	Administrative Contracting Officer
ACRS	Accelerated Cost Recovery System
ADR	Alternative Dispute Resolution
ADR	Asset Depreciation Range
ADV	Auditable Dollar Volume
AFAA	Air Force Audit Agency
AID	Agency for International Development
AICPA	American Institute of CPAs
APPS	Audit Planning and Performance System
ASBCA	Armed Services Board of Contract Appeals
B&P	Bid & Proposal
BCA	Board(s) of Contract Appeals
BOA	Basic Ordering Agreement(s)
BOM	Bill of Material
CAC	Contract Audit Coordinator (DCAA)
CACO	Corporate/Home Office ACO
CACS	Contract Audit Closing Statement(s) (DCAA)
CACWS	Cumulative Allowable Cost Worksheet
CAD/CAM	Computer-Aided Design & Manufacturing
CAIG	Cost Analysis Improvement Group (DoD)
CAM	Contract Audit Manual (DCAA)
CAOs	Contract Administration Offices
CAS	Cost Accounting Standard(s)
CCDR	Contractor Cost Data Report(s)/ing
CDA	Contract Disputes Act
CECSR	Contractor Employee Compensation System Review
CFAO	Cognizant Federal agency official
CFSR	Contract Funds Status Report(s)/ing
CFY	Contractor Fiscal Year
CHOA	Corporate Home Office Auditor (DCAA)
CIPR	Contractor Insurance/Pension Review
CMTL	Computer Managed Training Library
CO	Contracting Officer
COBOL	Common Business-Oriented Language (EDP)
COE	Corps of Engineers (Army)

Acronym/Abbreviation	Description
CPA	Certified Public Accountant(s)
CPAF	Cost-Plus-Award-Fee (Contract)
CPFF	Cost-Plus-Fixed-Fee (Contract)
CPIF	Cost-Plus-Incentive-Fee (Contract)
CPR	Cost Performance Report(s)/ing
CPSR	Contractor Purchasing System Review
CPU	Central Processing Unit (EDP)
C/SCSC	Cost/Schedule Control System Criteria
CSRA	Civil Service Reform Act
CSSR	Cost/Schedule Status Report(s)/ing
CY	Calendar Year
DAC	Defense Acquisition Circular
DAR	Defense Acquisition Regulation
DCAAI	Defense Contract Audit Agency Instruction
DCAAM	Defense Contract Audit Agency Manual
DCAAP	Defense Contract Audit Agency Pamphlet
DCAAR	Defense Contract Audit Agency Regulation
DAI	Defense Contract Audit Institute
DCMA	Defense Contract Management Agency
DCMD	Defense Contract Management District
DFARS	Defense Federal Acquisition Regulation Supplement
DHHS	Department of Health & Human Services
DIIS	DCAA Integrated Information System
DL	General Counsel (DCAA Hqs)
DLA	Defense Logistics Agency
DLAD	Defense Logistics Agency Directive
DLAM	Defense Logistics Agency Manual
DMIS	Defense Contract Audit Agency Management Information System
DoDD	Department of Defense Directive
DoDI	Department of Defense Instruction
DoDIG	Department of Defense Inspector General
DOE	Department of Energy
DOJ	Department of Justice
DOL	Department of Labor
DOT	Department of Transportation
DPRO	Defense Plant Representative Offices
DSCA	Defense Security Cooperation Agency
EAC	Estimate At Completion (Cost)
EDP	Electronic Data Processing (Computer(s))
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission

List of Acronyms and Abbreviations

Acronym/Abbreviation	Description
EPA	Economic Price Adjustment
EPA	Environmental Protection Agency
ERISA	Employee Retirement Income Security Act (1974)
ERP	Enterprise Resource Planning
ESOP	Employee Stock Option Plan
ESS	Estimating System Survey
ETC	Estimate to Complete (Cost)
EVMS	Earned Value Management System
FA	Financial Advisor
FAC	Federal Acquisition Circular
FAR	Federal Acquisition Regulation
FASB	Financial Accounting Standards Board
FASC	Financial Advisory Services Center
FAT	First Article Testing
FCR	Federal Contracts Report (BNA)
FCRC	Federal Contract Research Center(s)
FEMA	Federal Emergency Management Agency
FERC	Federal Energy Regulatory Commission
FFP	Firm-Fixed Price (Contract)
FFRDC	Federally Funded R&D Center(s)
FICA	Federal Insurance Contributions Act (Social Security)
FLRA	Federal Labor Relations Authority
FLSA	Fair Labor Standards Act
FMS	Foreign Military Sales
FOUO	For Official Use Only
FPI	Fixed-Price Incentive (Contract)
FPR	Fixed-Price Redeterminable (Contract)
FPRA	Forward Pricing Rate Agreement(s)
FUTA	Federal Unemployment Tax Act
FY	Fiscal Year
G&A	General & Administrative (Expense)
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAC	Group Audit Coordinator (DCAA)
GAGAS	Generally Accepted Govt. Auditing Standards (GAO)
GAO	General Accounting Office
GASB	Governmental Accounting Standards Board
GBL	Government Bill of Lading
GFAE	Government-Furnished Aeronautical Equipment
GFM	Government-Furnished Material
GFP	Government-Furnished Property
GOCO	Government-Owned, Contractor-Operated (Plant)

Acronym/Abbreviation	Description
GPO	Government Printing Office
GSA	General Services Administration
GSBCA	General Services Administration Board of Contract Appeals
HCFA	Health Care Financing Administration
I/PS	Insurance/Pension Specialist
ICAPS	Internal Control Audit Planning Summary
ICQ	Internal Control Questionnaire
IG	Inspector General
IIA	Institute of Internal Auditors
IPA	Independent Public Accountant
IPE	Industrial Plant Equipment
IR&D	Independent Research & Development (Cost)
IRC	Internal Revenue Code
IRS	Internal Revenue Service
IS	Information Systems
IT	Information Technology
JCL	Job Control Language (EDP)
JTR	Joint Travel Regulation
MAAR	Mandatory Annual Audit Requirement(s)
MICOM	U.S. Army Missile Command
MOU	Memorandum of Understanding
MRD	Memorandum for Regional Directors (DCAA)
MRP	Material Requirements Planning (Inventory Control System)
MWS	Major Weapon System
NASA	National Aeronautics and Space Administration
NGB	National Guard Bureau (DoD)
NRC	Nuclear Regulatory Commission
OAL	Audit Liaison Division (DCAA Hqs)
ODC	Other Direct Cost
OFPP	Office of Federal Procurement Policy (OMB)
OIG	Office of the Inspector General
OMB	Office of Management and Budget
ONR	Office of Naval Research
OPSEC	DoD Operations Security Program
OT	Other Transactions
OTS	Technical Audit Services (DCAA Hqs)
OWD	Workload and Trends Division (DCAA Hqs)

List of Acronyms and Abbreviations

Acronym/Abbreviation	Description
PAC	Accounting & Cost Principles Division (DCAA Hqs)
PACO	Principal ACO
PAS	Auditing Standards Division (DCAA Hqs)
PBIS	Performance Based Incentive System
PCO	Procuring Contracting Officer
PDR	Plantwide Data Report
PL	Public Law
PMM	Personnel Management Manual
PNM	Price Negotiation Memorandum
PPD	Programs Division (DCAA Hqs)
PQA	Quality Assurance Division (DCAA Hqs)
PROCAS	Process Contract Administration Services (DLA)
PS&C	Production Scheduling & Control
PSAD	Planning and Staff Allocation Document
PSP	Special Projects (DCAA Hqs)
R&D	Research & Development (Cost)
RAM	Regional Audit Manager
RD	Regional Director
RFP	Request(s) for Proposal(s)
SAS	Statement on Auditing Standards (AICPA)
SEC	Securities & Exchange Commission
SF	Standard Form
SIC	Suspected Irregular Conduct
SIS	Synopsis Information System(s) (DCAA)
T&M	Time and Material (Contract)
TBSR	Total Business System Review (ONR)
TCO	Termination Contracting Officer
TEFRA	Tax Equity and Fiscal Responsibility Act
TRASOPs	Tax Reduction Act Stock Ownership Plans
TSC	Technical Services Center
U.S.C.	United States Code
VAP	Vulnerability Assessment Procedure(s) (DCAA)
VLSI	Very Large Scale Integration
W/P	Working Papers
WBS	Work Breakdown Structure(s)